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THE

ASSESSORS' GUIDE

FOR MAKING THE

ASSESSMENTS OF PROPERTY

IN THE

MUNICIPALITIES

OF

THE PROVINCE OF ONTARIO,

(ACCORDING TO THE ASSESSMENT ACT OF 1869.)

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THE ASSESSORS' GUIDE.

I. Property liable to Taxation.

All municipal, local or direct taxes or rates, shall, when no other express provision has been made in this respect, be levied equally upon the whole ratable property, real and personal, of the municipality or other locality, according to the assessed value of such property, and not upon any one or more kinds of property in particular, or in different proportions.

All land and personal property in the Province of Ontario shall be liable to taxation, subject to the exemptions noted below.

MEANING OF TERMS USED HEREWITH.

The terms "Land," "Real Property," and "Real Estate," respectively, include all buildings or other things erected upon or affixed to the land, and all machinery or other things so fixed to any building as to form in law part of the realty, and all trees or underwood growing upon the land, and all mines, minerals, quarries and fossils in and under the same, except mines belonging to Her Majesty.

The terms "Personal Estate," and "Personal Property," include all goods, chattels, shares in incorporated companies, interest on mortgages, dividends from bank stock, money, notes, accounts and debts at their actual value, income and all other property, except land and real estate, and real property as above defined, and except property herein expressly exempted.

The term "Property," includes both real and personal property as above defined.

Unoccupied land shall be denominated "Lands of non-residents," unless the owner thereof has a legal domicile or place of business in the local municipality where the same is situate, or gives notice in writing, setting forth his full name, place of residence and post office address to the clerk of the municipality, on or before the thirtieth day of January in each year, that he owns such land, describing it, and requires his name to be entered on the assessment roll therefor, which notice may be in the form and to the effect of schedule A. in the Assessment Act; and the clerk of the municipality shall, on or before the first day of February in each year make up and deliver to the assessor or assessors a list of the persons requiring their names to be entered on the roll, and the lands owned by them.

II. Exemptions.

All property vested in or held by Her Majesty, or vested in any public body, or body corporate, officer or person in trust for Her Majesty, or for the public uses of the Province; and also all property vested in or held by Her Majesty, or any other person or body corporate, in trust for or for the use of any tribe or body of Indians, and either unoccupied or occupied by some person in an official capacity.

When any property mentioned in the preceding section is occupied by any person otherwise than in an official capacity, the occupant shall be assessed in respect thereof, but the property itself shall not be liable.

Every place of worship, and land used in connection therewith, church-yard or burying-ground.

The buildings and grounds of and attached to every University, College, incorporated Grammar School, or other incorporated seminary of learning, whether vested in a trustee or otherwise, so long as such buildings and grounds are actually used aud occupied by such institution, or if unoccupied, but not if otherwise occupied.

Every Public School House, Town or City or Township Hall, Court House, Gaol, House of Correction, Lock-up House and Public Hospital, with the land attached thereto, and the personal property belonging to each of them.

Every Public Road and Way, or Public Square.

The property belonging to any county or local municipality, whether occupied for the purposes thereof or unoccupied; but not when occupied by any person as tenant or lessee or otherwise than as a servant or officer of the corporation for the purposes thereof.

The Provincial Penitentiary and the land attached thereto.

Every Industrial Farm, Poor House, Alms House, Orphan Asylum, House of Industry and Lunatic Asylum, and every house belonging to a Company for the reformation of offenders, and the real and personal property belonging to or connected with the same.

The property of every Public Library, Mechanics' Institute, and other public literary or scientific institution, and of every Agricultural or Horticultural Society, if actually occupied by such Society.

The personal property and official income of the Governor-General of the Dominion of Canada, and the official income of the Lieutenant Governor of the Province.

The houses and premises occupied by any of the Officers, Noncommissioned Officers and Privates of Her Majesty's regular Army or Navy in actual service, and the full or half-pay of any one in any one or either of such services; and any pension, salary, gratuity or stipend derived by any person from Her Majesty's Imperial Treasury or elsewhere out of this Province, and the personal property of any person in such Naval or Military services on full pay, or otherwise in actual service.

All pensions of two hundred dollars a year and under, payable out of the public moneys of the Dominion of Canada or of the Province.

The income of a farmer derived from his farm.

So much of the personal property of any person as is invested in mortgage upon land or is due to him on account of the sale of land, the fee or freehold of which is vested in him, or is invested in the debentures of the Province, or of any municipal corporation thereof, and such debentures.

The stock held by any person in any chartered bank, so long as there is a special tax on bank issues, but not the dividends thereof.

The stock held by any person in any Railroad Company.

All property, real or personal, which is owned out of this Province.

So much of the personal property of any person, as is equal to the just debts owed by him on account of such property, except such debts as are secured by mortgage upon his real estate, or may be unpaid on account of the purchase money therefor.

The net personal property of any person, provided the same be under one hundred dollars in value.

The annual income of any person, provided the same does not exceed four hundred dollars.

The stipend or salary of any minister of religion, and the parsonage or dwelling house occupied by him with the lands thereto attached.

Rental or other income derived from real estate except interest on mortgages. Household effects of whatever kind, books and wearing apparel.

The annual official salaries of the officers and servants of the several Departments of the Exective Government, and of the Senate and House of Commons, resident at the Seat of Government, at Ottawa; and of the officers and servants of the several Departments of the Government of Ontario, resident at Toronto.

III. How Assessments to be proceeded with.

The assessor or assessors shall prepare an assessment roll in which, after diligent enquiry, he or they shall set down according to the best information to be had:—

(1.) The names and surnames in full, if the same can be ascertained, of all taxable persons resident in the municipality who have taxable property therein, or in the district for which the assessor has been appointed.

(2.) And of all non-resident owners who shall have given the notice in writing mentioned in section six and required their names to be entered in the roll.

(3.) The description and extent or amount of property assessable against each;

(4.) And such particulars in separate columns as follows:—

Column 1.—The successive number on roll.
Column 2.—Name of taxable party.
Column 3.—Occupation.
Column 4.—To state whether the party is a Householder, Freeholder or Tenant by affixing the letter "F," "H," or "T," as the case may be.
Column 5.—The age of the assessed party.
Column 6.—Name and address of the owner, where the party named in column two is not the owner.
Column 7.—School section.
Column 8.—Number of concession, name of street or other designation of the local division in which the real property lies.
Column 9.—Number of lot, house, etc., in such division.
Column 10.—Number of acres or other measure shewing the extent of the property.
Column 11.—Number of acres cleared.
Column 12.—Value of each parcel of real property.
Column 13.—Total value of real property.
Column 14.—Value of personal property other than income.
Column 15.—Taxable income.
Column 16.—Total value of personal property and taxable income.
Column 17.—Total value of real personal property and taxable income.
Column 18.—Statute labor, persons from twenty-one to sixty years of age, and number of days' labor.
Column 19.—Dog tax; number of dogs and number of bitches.
Column 20.—Number of persons in the family of each person rated as a resident.
Column 21.—Religion.
Column 22.—Number of cattle.
Column 23.—Number of sheep.
Column 24.—Number of hogs.
Column 25.—Number of horses.
Column 26.—Date of delivery of notice under section forty-eight.

Land shall be assessed in the municipality in which the same lies, and in the case of cities and towns, in the ward in which the property lies; and this shall include the land of incorporated companies as well as other property; and when any business is carried on by a person in a municipality in which he does not reside or in two or more municipalities, the personal property belonging to such person shall be assessed in the municipality in which such personal property is situated and against the person in possession or charge thereof as well as against the owner.

Land occupied by the owner shall be assessed in his name.

As to land not occupied by the owner, but of which the owner is known, and who, at the time of the assessment being made, resides or has a legal domicile or place of business in the municipality, or who has given the notice mentioned in section six, the same shall be

assessed against such owner alone if the land is unoccupied, or against the owner and occupant if such occupant be any other person than the owner.

If the owner of the land be not resident, then if the land is occupied, it shall be assessed in the name of and against the occupant and owner, but if the land be not occupied, and the owner has not requested to be assessed therefor, then it shall be assessed as land of a non-resident.

When land is assessed against both the owner and occupant, or owner and tenant, the assessor shall place both names within brackets on the roll, and shall write opposite the name of the owner the latter "F," and opposite the name of the occupant or tenant the letter "H," or "T," and both names shall be numbered on the roll: Provided always, that no rate-payer shall be counted more than once in returns and lists required by law for municipal purposes; and the taxes may be recovered from either or from any future owner or occupant saving his recourse against any other person.

When the land is owned or occupied by more persons than one, and all their names are given to the assessor, they shall be assessed therefor in the proportions belonging respectively to each, and if a portion of the land so situated is owned by parties who are non-resident, and who have not required their names to be entered on the roll, the whole of the property shall be assessed in the names given to the assessor, saving the recourse of the persons whose names are so given against the others.

Any occupant may deduct from his rent any taxes paid by him, if the same could also have been recovered from the owner, or previous occupant, unless there be a special aggreement between the occupant and the owner to the contrary.

The assessor shall write opposite the name of any non-resident freeholder, who requires his name to be entered on the roll, as hereinbefore provided, in the column number three, the letters "N. R.," and the address of such freeholder.

Real and personal property shall be estimated at their actual cash value, as they would be appraised in payment of a just debt from a solvent debtor.

In assessing vacant ground or ground used as a farm, garden, or nursery, and not in immediate demand for building purposes, in cities, towns, or villages, whether incorporated or not, the value of such vacant or other ground shall be that at which sales of it can be freely made and where no sales can be reasonably expected during the current year, the assessors shall value such land as though it was held for farming or gardening purposes, with such percentage added thereto, as the situation of the land may reasonably call for; and such vacant land, though surveyed into building lots, if unsold as such, may be entered on the assessment roll as so many acres of the original block or lot, describing the same by the description of the block or by the number of the lot and concession of the township

in which the same may have been situated, as the case may be: Provided that in such case the number and description of each lot comprising each such block shall be inserted on the assessment roll, and each lot shall be liable for a proportionate share as to value, and the amount of the taxes if the property is sold for arrears of taxes.

When ground is not held for the purposes of sale, but *bona fide* inclosed and used in connection with a residence or building as a paddock, park, lawn, garden or pleasure ground, it shall be assessed therewith, at a valuation, which at six per centum, would yield a sum equal to the annual rental, which in the judgment of the assessors it is fairly and reasonably worth for the purposes for which it is used, reference being always had to its position and local advantages.

Every Railway Company shall annually transmit, on or before the first day of February, to the clerk of every municipality in which any part of the roadway or other real property of the Company is situated, a statement showing, first, the quantity of land occupied by the roadway and the actual value thereof, according to the average value of land in the locality, as rated on the assessment roll of the previous year; secondly, the real property, other than the roadway in actual use and occupation by the Company, and its value; and thirdly, the vacant land not in actual use by the Company, and the value thereof, as if held for farming or gardening purposes: and the clerk of the municipality shall communicate such statement to the assessor, who shall deliver at, or transmit by post, to any station or office of the Company a notice addressed to the Company of the total amount at which he has assessed the real property of the Company in his municipality or ward, shewing the amount for each description of property mentioned in the above statement of the Company; and such statement and notice respectively shall be held to be the statement and notice required by the forty-fifth and forty-eighth sections of the Assessment Act.

The real estate of all Railway Companies is to be considered as lands of residents, although the Company may not have an office in the municipality; except in cases where a Company ceases to exercise its corporate powers, through insolvency, or other cause.

COMPLAINTS RESPECTING ASSESSMENTS.

Any person complaining of an error or omission in regard to himself, as having been wrongfully inserted on or omitted from the roll, or as having been undercharged or overcharged by the assessor in the roll, may, personally or by his agent, within fourteen days after the time fixed for the return of the roll, give notice in writing to the clerk of the municipality, that he considers himself aggrieved for any or all of the causes aforesaid.

If a municipal elector thinks that any person has been assessed too low or too high, or has been wrongfully inserted on or omitted from the roll, the clerk shall, on his request in writing, give notice to such person and to the assessor, of the time when the matter will be

tried by the Court, and the matter shall be decided in the same manner as complaints by a person assessed.

The clerk of the Court shall post up in some convenient and public place within the municipality or ward, a list of all complainants on their own behalf against the assessors' return, and of all complainants on account of the assessment of other persons, stating the names of each, with a concise description of the matter complained against, together with an announcement of the time when the Court will be held to hear the complaints, but no alteration shall be made in the roll, unless under a complaint formally made according to the above provisions.

The clerk shall also cause to be left at the residence of each assessor, a list of all the complaints respecting his roll.

OMISSIONS FROM ASSESSMENT ROLL.

If at the yearly settlement to be made on the first day of May, it appears to the treasurer that any land liable to assessment has not been assessed, he shall report the same to the clerk of the municipality, and the clerk shall enter such land on the collector's roll of the current year or on the roll of non-residents as the case may be, as well for the arrears omitted of the year preceding only (if any) as for the tax of the current year; and the valuation of such land so entered shall be the average valuation of the three previous years, if assessed for the said three years, but if not so assessed, the clerk shall require the assessor or assessors for the current year to value such lands and it shall be the duty of the assessor or assessors to value such lands when required and certify the valuation in writing to the clerk; and the owners of such lands shall have the right to appeal to the council at its next or some subsequent meeting after the taxes thereon have been demanded by the collector, but within fourteen days after such demand, which demand shall be made by the collector before the tenth day of November, and the council shall hear and determine such appeal on some day not later than the first day of December.

IV. Non-Resident Lands.

As regards the lands of non-residents who have not required their names to be entered on the roll, the assessors shall proceed as follows:—

(1) They shall insert such land in the roll, separated from the other assessments, and shall head the same as "non-residents land assessments."

(2) If the land be not known to be sub-divided into lots, it shall be designated by its boundaries or other intelligible description.

(3) If it be known to be sub-divided into lots or be part of a tract known to be so sub-divided, the assessors shall designate the whole tract in the manner prescribed with regard to undivided tracts, and if

they can obtain correct information of the sub-divisions, they shall put down in the roll, and in a first column, all the unoccupied lots by their numbers and names alone, and without the names of the owners, beginning at the lowest number and proceeding in numerical order to the highest; in a second column and opposite to the number of each lot they shall set down the quantity of land therein liable to taxation; in a third column, and opposite to the quantity, they shall set down the value of such quantity, and if such quantity be a full lot, it shall be sufficiently designated as such by its name or number, but if it be part of a lot, the part shall be designated in some other way whereby it may be known.

V. Manner of Assessing Personal Property.

If the net value of the personal property of any person is equal to any of the sums set down in the first column of the following scale, but is not equal to the larger sum set opposite to it in the second column, he is to be assessed for the smaller sum only:

$100	or more,	but under	$200
200	"	"	400
400	"	"	1,000
1,000	"	"	2,000
2,000	"	"	4,000
4,000	"	"	10,000
10,000	"	"	20,000
20,000	"	"	40,000
40,000	"	"	60,000
60,000	"	"	80,000

And so forward, the sums thenceforth increasing by $20,000.

No person deriving an income exceeding four hundred dollars per annum from any trade, calling, office, profession, or other source whatsoever, not declared exempt by this Act, shall be assessed for a less sum as the amount of his net personal property than the amount of such income during the year then last past, in excess of the said sum of four hundred dollars, but no deduction shall be made from the gross amount of such income, by reason of any indebtedness, save such as shall equal the annual interest thereof, and such last year's income in excess of the said sum of four hundred dollars, shall be held to be his net personal property, unless he has other personal property liable to assessment, in which case such excess and other personal property shall be added together and constitute his personal property liable to assessment.

The personal property of an incorporated Company shall not be assessed against the corporation, but each shareholder shall be assessed for the value of the stock or shares held by him as part of his personal property, unless such stock is exempted by this Act: Provided always, that in companies investing their means in Gas-works, Water-works, Plank and Gravel Roads, Manufactories, Hotels,

Railways and Tramroads, Harbours or other works requiring the investment of the whole or principal part of the stock in real estate already assessed for the purpose of carrying on such business, the shareholders shall only be assessed on the income derived from such investment.

The personal property of a partnership shall be assessed against the firm at the usual place of business of the partnership, and a partner in his individual capacity shall not be assessable for his share of any personal property of the partnership which has already been assessed against the firm.

If a partnership has more than one place of business, each branch shall be assessed, as far as may be, in the locality where it is situate, for that portion of the personal property of the partnership which belongs to that particular branch; and if this cannot be done, the partnership may elect at which of its places of business it will be assessed for the whole personal property, and shall be required to produce a certificate at each of the other places of business of the amount of personal property assessed against it elsewhere.

Every person having a farm, shop, factory, office, or other place of business, where he carries on a trade, profession or calling, shall, for all personal property owned by him, wheresoever situate, be assessed in the municipality or ward where he has such place of business, at the time when the assessment was made.

If he has two or more such places of business in different municipalities or wards, he shall be assessed at each for that portion of his personal property connected with the business carried on thereat; or if this cannot be done, he shall be assessed for part of his personal property at one and part at another of his places of business, but he shall in all such cases produce a certificate at each place of business of the amount of personal property assessed against him elsewhere.

If any person has no place of business, he shall be assessed at his place of residence.

Personal property in the sole possession or under the sole control of any person as trustee, guardian, executor or administrator, shall be assessed against such person alone.

In case of personal property, owned or possessed by or under the control of more than one person, resident in the municipality or ward, each shall be assessed for his share only, or if they hold in a representative character, then each shall be assessed for an equal portion only.

When a person is assessed as trustee, guardian, executor, or administrator, he shall be assessed as such, with the addition to his name of his representative character, and such assessment shall be carried out in a separate line from his individual assessment, and he shall be assessed for the value of the real and personal estate held by him, whether in his individual name, or in conjunction with others, in

such representative character, at the full value thereof, or for the proper proportion thereof, if others resident within the same municipality be joined with him in such representative character.

VI. Information to be given to Assessors by parties liable to be assessed.

It shall be the duty of every person assessable for real or personal property in any local municipality, to give all necessary information to the assessors, and if required by the assessor or by one of the assessors, if there be more than one, he shall deliver to him a statement in writing, signed by such person (or by his agent, if the person himself be absent) containing all the particulars respecting the real or personal property assessable against such person, which are required in the assessment roll; and if any reasonable doubt be entertained by the assessor, of the correctness of any information given by the party applied to, the assessor shall require from him such written statement.

No such statement shall bind the assessor, nor excuse him from making due enquiry to ascertain its correctness; and notwithstanding the statement, the assessor may assess such person for such amount of real or personal property as he believes to be just and correct, and may omit his name or any property which he claims to own or occupy, if the assessor has reason to believe that he is not entitled to be placed on the roll or to be assessed for such property.

In case any person fails to deliver to the assessor the written statement mentioned in the preceding sections when required so to do, or knowingly states anything falsely in the written statement required to be made as aforesaid, such person shall, on complaint of the assessor, and upon conviction before a Justice of the Peace having jurisdiction within the county wherein the municipality is situate, forfeit and pay a fine of twenty dollars, to be recovered in like manner as other penalties upon summary conviction before a Justice of the Peace.

Every assessor, before the completion of his roll, shall leave, for every party named thereon, resident or domiciled, or having a place of business within the municipality, and shall transmit by post to every non-resident who shall have required his name to be entered thereon, and furnished his address to the clerk, a notice of the sum at which his real and personal property has been assessed, and shall enter on the roll, opposite name of the party, the time of delivering or transmitting such notice, which entry shall be *prima facie* evidence of such delivery or transmission.

VII. Statute Labor.

No person in Her Majesty's Naval or Military Service on full pay or on actual service shall be liable to perform statute labor or to commute therefor; nor shall any non-commissioned officer or private

of the volunteer force, certified by the District Staff Officer as being an efficient volunteer; but this last exemption shall not apply to any volunteer who may be assessed for property.

Every other male inhabitant of a city, town or village, of the age of twenty-one years and upwards, and under sixty years of age (and not otherwise exempted by law from performing statute labor), who has not been assessed upon the assessment roll of the city, town or village, or whose taxes do not amount to two dollars, shall, instead of such labor, be taxed at two dollars yearly therefor, to be levied and collected at such time, by such person, and in such manner as the council of the municipality shall by by-law direct, and which person shall not be required to have any property qualification.

No person shall be exempt from the tax in the last preceding section named unless he shall produce a certificate of his having performed statute labor or paid the tax elsewhere.

Every male inhabitant of a township between the ages aforesaid, who is not otherwise assessed to any amount (and who is not exempt by law from performing statute labor) shall be liable to *two* days of statute labor on the roads and highways in the township, and no council shall have any power to reduce the statute labor required under this section.

Every person assessed upon the assessment roll of a township shall, if his property is assessed at not more than $300, be liable to two days' statute labor;

At more than $300,	but not more	than $500	.....	3	days.
do.	500,	do.	do.	700	.....	4	"
do.	700,	do.	do.	900	.....	5	"

and for every $300 over $900 or any fractional part thereof over $150, one additional day; but the council of any township, by a by-law operating generally and ratably, may reduce or increase the number of days labour to which all the parties rated on the assessment roll or otherwise shall be respectively liable, so that the number of days' labor to which each person is liable shall be in proportion to the amount at which he is assessed; in townships where farm lots have been sub-divided into park or village lots, and the owners are not resident and have not required their names to be entered on the assessment roll, the statute labour shall be commuted by the township clerk in making out the list required under the ninety-second section of the Assessment Act when such lots are under the value of two hundred dollars, to a rate not exceeding one half per cent. on the valuation, but the council may direct a less rate to be imposed by a general by-law affecting such village lots.

The Council of any Township may by by-law direct that a sum not exceeding one dollar a day shall be paid as commutation of statute labour, in which case the commutation tax shall be added in a separate column in the collector's roll, and shall be collected and accounted for like other taxes.

Any local municipal council may, by a by-law passed for that purpose, fix the rate at which parties may commute their statute labour, at any sum not exceeding one dollar for each day's labour, and the sum so fixed shall apply equally to residents who are subject to statute labor, and to non-residents in respect to their property.

When no such by-law has been passed, the statute labor in the townships in respect of lands of non-residents, shall be commuted at the rate of one dollar for each day's labor.

Any person liable to pay the sum named in the second section above, or any sum for statute labour commuted, shall pay the same to the collector to be appointed to collect the same within two days after demand thereof by the said collector; and in case of neglect or refusal to pay the same, the collector may levy the same by distress of his goods and chattels, with costs of the distress, and if no sufficient distress can be found, then upon summary conviction before a Justice of the Peace of the county in which the local municipality is situate, of his refusal or neglect to pay the said sum, and of there being no sufficient distress, he shall incur a penalty of five dollars with costs, and in default of payment at such time as the convicting Justice shall order, shall be committed to the common gaol of the county, and be there put to hard labor for any time not exceeding ten days, unless such penalty and costs and the costs of the warrant of committment and of conveying the said person to gaol, shall be sooner paid; and any person liable to perform statute labour who has not commuted, shall perform the same when required so to do by the pathmaster or other officer of the municipality appointed for the purpose; and in neglect of wilful neglect or refusal to perform such labor after six days' notice requiring him to do the same, shall incur a penalty of five dollars, and upon summary conviction thereof before a Justice of the Peace aforesaid, such Justice shall order the same together with the costs of prosecution and distress, to be levied by distress of the offender's goods and chattels, and, in case there shall be no sufficient distress, such offender may be committed to the common gaol of the county and there put to hard labour for any time not exceeding ten days, unless such penalty and costs and the costs of the warrant of the committment, and of conveying the said person to gaol shall be sooner paid; and all sums and penalties other than costs recovered under this section, shall be paid to the treasurer of the local municipality, and form part of the statute labor fund thereof.

No non-resident who has not required his name to be entered on the roll, shall be permitted to perform statute labour in respect of any land owned by him, but a commutation tax shall be charged against every separate lot or parcel according to its assessed value; and in all cases when the statute labor of a non-resident is paid in money the municipal council shall order the same to be expended in the statute labour division where the property is situate, or where the said statute labor tax is levied.

In case any non-resident, whose name has been entered on the resident roll, does not perform his statute labor or pay commutation for the same, the overseer of the highways in whose division he is placed, shall return him as a defaulter to the clerk of the municipality, before the fifteenth day of August, and the clerk shall in that case, enter the commutation for statute labor against his name in the collector's roll, and in all cases both of residents and non-residents the statute labor shall be rated and charged against every separate lot or parcel according to its assessed value, but every resident shall have the right to perform his whole statute labor in the statute labor division in which his residence is situate, unless otherwise ordered by the municipal council.

VIII. Duties as to completion and return of Roll.

The assessors shall make and complete their rolls in every year between the first day of February and such day as the municipal council may appoint, not later than the fifteenth day of April in townships and incorporated villages, and not later than the first day of May in cities and towns, and shall attach thereto a certificate signed by them respectively, and verified upon oath or affirmation in the form following: "I do certify that I have set down in the above assessment roll all the real property liable to taxation situate in the municipality or ward of (*as the case may be*) and the true actual value thereof in each case, according to the best of my information and judgment; and also that the said assessment roll contains a true statement of the aggregate amount of the personal property, or of the taxable income, of every party named in the said roll; and that I have estimated and set down the same according to the best of my information and belief; and I further certify that I have entered therein the names of all the resident householders, tenants, and freeholders, and of all other freeholders who have required their names to be entered thereon, with the true amount of property occupied or owned by each, and that I have not entered the name of any person whom I do not truly believe to be a householder, tenant or freeholder, or the *bona fide* occupier or owner of the property set down opposite his name, for his own use and benefit, and that the date of delivery or transmitting the notice required by section forty-eight of the assessment Act is in every case true and correctly stated in said roll.

Every assessor shall deliver to the clerk of the municipality the assessment roll, completed and added up, with the certificates and affidavits attached; and the clerk shall thereupon file the same in his office, and the same shall, at all convenient office hours, be open to the inspection of all the householders, tenants and freeholders resident owning or in possession of property in the municipality.

IX. Special duties of Assessors in regard to Arrears of Taxes.

The treasurer of every county shall furnish to the clerk of each municipality, except in cities and towns, in the county, a list of all the lands in his municipality, in respect of which any taxes shall have been in arrears for three years preceding the first day of January in any year; and the said list shall be so furnished on or before the first day of February in every year, and shall be headed in the words following: "List of lands liable to be sold for arrears of taxes in the year one thousand eight hundred and ;" the taxes for the first year of the three which have expired, on any land to be sold for taxes, shall be deemed to have been due for three years, although the same may not have been placed upon a collection roll until some months in the year, later than the month of January.

The clerk of every municipality in each county is hereby required to keep the said list, so furnished by the county treasurer, on file in his office, subject to the inspection of any person requiring to see the same, and he shall also deliver to the assessor or assessors of the municipality, each year, as soon as such assessor or assessors are appointed, a copy of such list; and it shall be the duty of the assessor or assessors to ascertain if any of the lots or parcels of land contained in such list are occupied, or are incorrectly described, and to notify such occupants and also the owners thereof, if known and resident within the municipality, upon their respective assessment notices, that the land is liable to be sold for arrears of taxes, and enter in a column (to be reserved for the purpose) the words "occupied and parties notified," or "not occupied," as the case may be; all such lists shall be signed by the assessor or assessors and returned to the clerk with the assessment roll, together with a memorandum of any error discovered therein, and the clerk shall file the same in his office for public use; and every such list, or copy thereof, shall be received in any Court as evidence in any case arising concerning the assessment of such lands; and the duties herein imposed upon the treasurer of any county and the clerk and assessors of any municipality, shall be performed by the chamberlain or treasurer and the clerks and assessors of cities and towns.

All assessors shall attach to each such list a certificate signed by them, and verified by oath or affirmation, in the form following:—"I do certify that I have examined all the lots in this list named, and that I have entered the names of all occupants thereon, as well as the names of the owners thereof, when known, and that all the entries relative to each lot are true and correct to the best of my knowledge and belief."

X. Special duties of Assessors in regard to Dog Tax.

The assessor or assessors of every municipality at the time of making their annual assessment, shall enter on their roll opposite the name of every person assessed, and also shall enter opposite the nam

of every resident inhabitant not otherwise assessed, being the owner of any dog or dogs, the numbers by him or her owned or kept, in a column prepared for the purpose.

The owner or keeper of any dog, shall, when required by the assessor, deliver to him in writing the number of dogs owned or kept, whether one or more, and for every neglect or refusal to do so, and for every false statement made, shall incur a penalty of five dollars, to be recovered before any justice of the peace for the municipality, with costs.

XI. Penalties for Non-performance of Duties.

If any treasurer, assessor, clerk or other officer refuses or neglects to perform any duty required of him by the Assessment Act, he shall, upon conviction thereof before any Court of competent jurisdiction in the county in which he is treasurer, assessor, clerk or other officer, forfeit to Her Majesty such sum as the Court shall order and adjudge, not exceeding one hundred dollars.

If an assessor neglects or omits to perform his duties the other assessor, or other assessors (if there be more than one for the same locality), or one of such assessors, shall, until a new appointment, perform the duties, and shall certify upon, his or their assessment roll the name of the delinquent assessor, and also, if he or they know it, the cause of the delinquency; and any council may, after an assessor neglects or omits to perform his duties, appoint some other person to discharge such duties; and the assessor so appointed shall have all the powers and be entitled to all the emoluments which appertain to the office.

If any clerk, treasurer, assessor or collector, makes any unjust or fraudulent assessment or collection, or copy of any assessor's or collector's roll, or wilfully and fraudulently inserts therein the name of any person who should not be entered, or fraudulently omits the name of any person who should be entered, or wilfully omits any duty required of him by the Assessment Act, he shall upon conviction thereof, before a Court of competent jurisdiction be liable to a fine not exceeding two hundred dollars, and to imprisonment until the fine be paid, or to imprisonment in the common gaol of the county or city, for a period not exceeding six months, or to both such fine and imprisonment, in the discretion of the Court

Proof to the satisfaction of the jury, that any real property was assessed by the assessor at an actual value greater or less than its true actual value, by thirty per centum thereof, shall be *prima facie* evidence that the assessment was unjust or fraudulent.

An assessor convicted of having made any unjust or fraudulent assessment, shall be sentenced to the greatest punishment, both to fine and imprisonment, allowed by the Assessment Act.

With reference to the Upper Canada Jurors' Act, if an assessor of any township, village or ward, neglects or omits to make out and

complete his assessment roll for the township, village or ward, and to return the same to the clerk of such township or village, or of the city or town in which such ward is situated, or to the proper officer or place of deposit of such roll, on or before the first day of September of the year for which he is assessor, every such assessor so offending shall forfeit for every such offence the sum of two hundred dollars, one moiety thereof to the use of the municipality, and the other moiety, with costs, to such person as may sue for the same in any Court of competent jurisdiction by action of debt or information; but nothing herein contained shall be construed to relieve any assessor from the obligation of returning his assessment roll, at the period required by the Act, and from the penalties incurred by him by not returning the same accordingly.

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Assessment Rolls, Township	"	0 70
" " Non-Resident	"	0 70
" " Towns	"	0 70
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